

Appealing a decision of a County Board of Equalization

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INTRODUCTION

Established by the Legislature in 1969, the Idaho Board of Tax Appeals provides taxpayers an opportunity to contest final decisions of county boards of equalization and most decisions of the Idaho State Tax Commission. Our mission is *to provide convenient, equitable, independent, and judicial-like determinations of disputed tax matters.*

The material provided here is only a general outline concerning the Idaho Board of Tax Appeals and the process by which to appeal a decision of a County Board of Equalization. The information is not intended to provide readers with everything they may need to know regarding the appeal process. It is a party's obligation to be informed and prepared for the appeal hearing or any other Board proceeding. You are encouraged to acquaint yourself with the governing procedures and rules in preparation for your appeal hearing.

The administrative rules of the Idaho Board of Tax Appeals can be found in [IDAPA 36.01.01](#). An unofficial copy of the Board's rules is available upon request.

For more information regarding the Idaho Board of Tax Appeals or the appeal process, please contact us at 208-334-3354, or visit our website at bta.idaho.gov.

SECTION 1

THE BOARD OF TAX APPEALS

The Idaho Board of Tax Appeals (BTA) is comprised of three members appointed by the Governor. Members serve in staggered three-year terms. Board members work in a part-time capacity, however are supported by full-time staff in the agency's Boise office. To guarantee impartiality in decision-making, the BTA is a fully independent and distinct body, separate from the Idaho State Tax Commission and Idaho's 44 counties.

The BTA hears property valuation and exemption cases, as well as matters involving other state taxation, such as income and sales tax. The BTA also hears appeals regarding property tax reduction benefits. A separate information pamphlet is available for appeals concerning decisions of the Idaho State Tax Commission.

The Board is balanced both in terms of professional experience and political affiliation. By law, no more than two members can be of the same political party. Board members are selected on the basis of their knowledge of, and experience in, taxation. In addition, members and staff receive judicial training to aid in their service as administrative law judges for the BTA.

Hearings are generally held in the county in which the property being appealed is located. In most instances, a hearing is presided over by one Board member or one staff hearing officer. Hearings typically do not exceed one hour, affording each party the opportunity to present the information they wish to be considered and the chance to ask questions of the opposing

party. More detailed information concerning hearings, including how to prepare for hearing, can be found in [SECTION 4](#).

SECTION 2

FILING AN APPEAL

Who may file an appeal?

Generally, it is the property owner who appeals a decision of a County Board of Equalization to the Idaho Board of Tax Appeals (BTA). This includes both a written decision issued by a County Board of Equalization or a decision pronounced at a hearing. Occasionally, a County Assessor files an appeal.

Why file an appeal with the BTA?

Anyone adversely affected by a decision of a County Board of Equalization has a right to appeal. An appeal may be filed with either the district court or the BTA. Many choose to file an appeal with the BTA because there are no filing fees and the BTA's proceedings are less formal than district court. In addition, a final decision of the BTA which changes a property's valuation is effective for the current tax year and the subsequent tax year, though there are some exceptions to this rule.

How do I file an appeal?

Appeals may be hand-delivered or mailed to the County Clerk/Auditor for appealing decisions of the County Board of Equalization. Appeals may not be faxed. For a mailed appeal, the postmark cancellation stamp on the envelope is the filing date for purposes of determining whether the appeal is timely filed. If an appeal is correctly mailed within the applicable timeframe it is considered timely, regardless of when the appeal is actually received by the County Clerk/Auditor or the BTA.

When must I file an appeal?

You have 30 days from the date a decision of a County Board of Equalization is mailed or such decision is pronounced at hearing.

Where must I file?

An appeal of a decision of the County Board of Equalization must be filed with the County Clerk/Auditor of the county in which the property is located. The Clerk/Auditor forwards the appeal and other materials to the BTA.

What is needed to file an appeal?

Before an appeal may be heard by the BTA it must be perfected. In general terms, a perfected appeal is one filed within the prescribed timeframe, which also includes the items below. [Appeal forms](#) are available at the County Clerk/Auditor's office, on the BTA's website, or may be requested directly from the BTA. Using an appeal form is not mandatory, however, the appeal form may be helpful in complying with the filing requirements.

Appeals from the County Board of Equalization

The following items are required for an appeal of a decision from the County Board of Equalization:

1. Name, mailing address, and telephone number of person bringing the appeal.
 2. The tax year associated with the appeal.
 3. A signed statement by the person bringing the appeal or by a qualified representative attesting the notice of appeal contents are correct. Appeals filed by an attorney representing a party must also include the attorney's name, address, telephone number, and Idaho State Bar license number. See [SECTION 4](#) for further information regarding representation.
 4. A legal description of the property assessment being appealed. Attaching a current assessment notice is sufficient to satisfy this requirement.
 5. A copy of the County Board of Equalization's decision, including if available, the postmarked envelope the decision was mailed in.
 6. The basis for appeal. A general summary of arguments is sufficient. In addition, the notice of appeal must specify the claim for relief. For a market value appeal, a clear declaration of the value requested is required. For a property tax exemption appeal, the relevant Idaho Code section(s), or common name of the exemption, must be indicated.
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SECTION 3

OUTLINE OF APPEAL PROCESS

Acknowledgment Letter

After an appeal is received by the Board of Tax Appeals (BTA), an acknowledgment letter will be mailed to the parties within 14 days. If the appeal does not appear to be perfected, the acknowledgment letter may request additional information. The date of the acknowledgment letter is the effective date of the appeal for purposes of calculating the timeliness of certain subsequent motions. See the BTA's [procedural rules](#) for more information.

Notice of Hearing

When a perfected appeal is received, a hearing will typically be scheduled within 90 days. A written Notice of Hearing will be mailed to the parties or their qualified representatives at least 20 days prior to the date of hearing. The Notice of Hearing will include the date, time, place, and any other special instructions for the hearing. The preferred form of hearing is an in-person hearing, however, in some instances a telephone hearing may be scheduled. When a telephone hearing is scheduled, the Notice of Hearing will include instructions regarding how to "attend" the hearing.

The Hearing

Hearings are normally conducted by a single presiding officer, which may be one of the Board members or one of the agency's full-time hearing officers. The presiding officer will be specified in the Notice of Hearing. Hearings often do not exceed one hour in length, however, complex appeals or those with multiple issues or parcels, may require a longer hearing. At hearing, each party will have a full opportunity to present his or her respective case. The parties will also be allowed to ask questions of one another. Generally, the close of the hearing also represents the close of the record. The information provided by the parties at hearing is then submitted for review and decision-making by the full Board. For more information regarding hearings, hearing procedures, or preparing for hearing, please refer to [SECTION 4](#).

Final Decision and Order

After the hearing record has been reviewed, a Final Decision and Order will be issued. A final decision of the BTA requires the agreement of at least two Board members. All decisions on the merits are in written form and include findings of fact and conclusions of law. Final decisions of the BTA are valid and enforceable against the non-prevailing party, unless the decision is further appealed to district court.

After the Final Decision and Order

A non-prevailing party may request a reconsideration of a Final Decision and Order of the BTA, or rehearing of the appeal. Any such request must be in writing and must be filed with the BTA within 10 days of the date of the final decision. The request must also be copied to the opposing party. Either party may also appeal a final decision of the BTA to district court. Certain filing requirements and time limits apply.

SECTION 4 THE HEARING

Purpose of Hearing

The Idaho Constitution requires an opportunity to challenge government actions or decisions affecting a person's life, liberty, or property. In the context of the Board of Tax Appeals (BTA), taxpayers have the right to contest decisions of county boards of equalization. The most important aspect of these appeal rights is due process, which in basic terms requires a property owner have adequate notice and a meaningful opportunity to be heard regarding an exemption- or value-related action or decision. Due process protections are embodied in the BTA's hearing procedures and are critical in fulfilling the agency's mission "*to provide convenient, equitable, independent, and judicial-like determinations of disputed tax matters.*"

The purpose of the hearing is to create the full record to be used later for decision-making purposes. The hearing is the parties' primary opportunity to present evidence, testimony, and any other relevant information concerning the issue(s) on appeal. Hearings are usually conducted by one Board member or staff hearing officer. Parties will be notified in writing of the date, time, and location of the hearing.

Hearings before the BTA are *de novo*, which is Latin for "anew". In basic terms, this means everything starts over. The parties are not bound by the evidence offered before the County Board of Equalization. Rather, both parties have an opportunity to present any relevant evidence or information, regardless of whether such material was previously offered.

Preparing for Hearing

In an effort to present the "best case" possible, hearing participants are encouraged to spend time prior to hearing organizing the arguments and information they wish to put forth. An important part of this preparation is making sure there are enough copies of the documents a party plans to introduce at the hearing. The BTA requires each party to bring at least three (3) full sets of documents to the hearing; one (1) original for the presiding officer, and one (1)

copy for each party. It is also helpful to have exhibits arranged in the order in which the party intends to present them, and to include page numbers.

Parties are similarly encouraged to consider how their witnesses, if any, will participate in the hearing. The presiding officer may take some time prior to the start of hearing to coordinate with the parties regarding the participation of witnesses. If a party intends to call multiple witnesses, it is recommended the party contact the BTA prior to hearing to ensure any needed accommodations are in place.

Exhibits for Hearing

As previously noted, each party must bring 1 original and 2 copies of each exhibit to the hearing. Unless ordered by the BTA, there is no requirement to pre-file hearing exhibits. It is preferred documentary evidence be on standard letter-sized paper (8.5" x 11").

Depending on the type of appeal, exhibits might vary in terms of form and substance. The following are some examples for different appeal types. Please keep in mind the list of examples is not exhaustive.

Property valuation appeal. Exhibits for this type of hearing might include a written narrative of the presentation, a map depicting property locations, photographs of any properties referenced at hearing, a copy of value calculations, or a written opinion, such as a realtor's comparative market analysis, a cost to cure estimate, or an appraisal. Parties should remember in most cases it is the condition of the property and its market value on January 1st that matters.

Generally speaking, comparable sales are those which occurred prior to January 1st of the applicable tax year. For example, if appealing a 2015 assessed valuation, comparable sales should be restricted to those which occurred before January 1, 2015. When providing information regarding comparable sales, it is helpful to include date of sale, full sale price, any known sale concessions or atypical conditions of sale, location, descriptions of land and improvement features, and relevant similarities or differences between the sale property and the property being appealed.

Property tax exemption appeal. Exhibits for this type of hearing typically vary depending on the specific exemption claimed, but might include photographs, description of property characteristics, chronology of property use, copies of leases, documentation regarding ownership and use, certificate of organization, articles of incorporation, income statements, tax records, or any other documentary evidence demonstrating exempt status.

Hearing Procedure

The following information provides an outline of a typical BTA hearing, however, the presiding officer has the authority to alter hearing procedures as deemed necessary or appropriate in a particular case.

1. Opening the record

At the start of the hearing the presiding officer will introduce the appeal and explain the hearing procedures to the parties.

2. Appellant's presentation

The Appellant (party bringing the appeal) will have an opportunity to present his or her case. Typically, the presentation is made without interruption.

3. Respondent's cross-examination

At the conclusion of the Appellant's presentation, the Respondent (opposing party) will be allowed to ask questions of the Appellant and/or the Appellant's witnesses.

4. Respondent's presentation

Once questioning ends, the Respondent will have an opportunity to present his or her case. Again, this will typically be done without interruption from the other party.

5. Appellant's cross-examination

After the Respondent's presentation has concluded, the Appellant will be allowed to ask questions of the Respondent and/or the Respondent's witnesses.

6. Appellant's rebuttal

Following the Appellant's cross-examination period, the Appellant will be able to present rebuttal arguments or statements.

7. Respondent's rebuttal and closing statement

The Respondent will have an opportunity to present rebuttal arguments and statements, and to offer a closing statement.

8. Appellant's closing statement

As the party with the burden of proof, the Appellant is afforded the last opportunity to present at the hearing.

9. Closing the record

After the Appellant has concluded closing statements, the presiding officer will normally close the record. The matter is then considered submitted for review and decision-making. Once the record is closed, no additional evidence or information is permitted by either party, unless ordered otherwise by the BTA.

REPRESENTATION AT HEARING

An important legal principle is that of representation. The Idaho Supreme Court has ruled hearings before an administrative agency such as the BTA are legal proceedings, and are therefore subject to the rules governing the practice of law in Idaho. Depending on who the Appellant or Respondent is, there are certain restrictions regarding qualified representation. It is important to remember the rules of representation apply not just to the hearing, but to all aspects of the appeal process, including the initial filing of the appeal. A defective signature on the notice of appeal may result in dismissal of the appeal.

The following material outlines the BTA's rules of representation, which can also be found in [IDAPA 36.01.01.030 \(Rule 30\)](#). Any questions related to representation or witness participation should be brought to the BTA's attention prior to hearing.

The below individuals are authorized to appear and practice before the BTA.

Natural Persons. A natural person may represent himself or herself, or be represented by an Idaho-licensed attorney.

Corporations. Duly authorized directors or officers of corporations representing the corporations for which they are directors or officers.

Limited Liability Companies (LLCs). A duly authorized member, or a manager of a manager-managed LLC, for which they are a member or manager.

Partnerships, Joint Ventures, and Trusts. Duly authorized partners, joint venturers, or trustees representing their respective partnership, joint venture, or trust.

Attorneys. Attorneys licensed to practice law in the State of Idaho.

Public Officers. Public officers or designated representatives when representing the governmental agency.

Witnesses. An Individual not fitting the above classes of authorized representatives may

participate at the hearing as a witness. A witness may assist in the presentation of a party's case at the hearing, but is not allowed to cross-examine the opposing party. Common examples of witnesses include real estate brokers, realtors, appraisers, neighbors, friends, family members, or any other appropriate individual with relevant knowledge of, or information concerning, the appeal.

SECTION 5

QUESTIONS AND ANSWERS

DISCLAIMER: The following questions and answers are provided for general information only and may not be completely accurate in every circumstance. Further, the information in this section is not to be construed as legal advice, and is not intended to be legally binding on the BTA in a particular case.

Q: What does the Board of Tax Appeals (BTA) do?

A: The BTA provides taxpayers with an opportunity to appeal decisions of county boards of equalization and most decisions of the Idaho State Tax Commission to an independent decision-making body. Taxpayers may present evidence and argument at a hearing before the BTA.

Q: When and how can I file an appeal with the BTA?

A: An appeal can be filed after a decision is issued by the County Board of Equalization regarding a property assessment or exemption claim. Certain requirements must be satisfied and limited time periods apply. More information regarding filing requirements can be found in [SECTION 2. Appeal forms](#) are available at the County Clerk/Auditor's office, at the BTA's website (bta.idaho.gov), or by request to the BTA's Boise office.

Q: What happens after I file my appeal?

A: The BTA will send an acknowledgment letter to notify all parties the appeal has been received. The acknowledgment letter will include the docket number assigned to the appeal and may request further information. At a later time, the parties will be notified by mail of the date, time, and place of the hearing.

Q: What kind of information should I present at the hearing?

A: Generally, each party will be allowed to present any information they feel is relevant to the appeal. This could include photographs, maps, appraisals, copies of relevant communications, or other documents which might be helpful or informative. Parties should provide as much information as possible regarding any comparable sales discussed or

presented at hearing, such as sale price, date of sale, and property characteristics. Personal testimony and that of witnesses may also be offered as evidence. See [SECTION 4](#) for more information regarding exhibits for hearing.

Q: What happens at the hearing?

A: The hearing is the parties' opportunity to present their respective cases. Each party will have a full opportunity to be heard and will be allowed to ask questions of the opposing party. The goal of the hearing is to create the record, or body of evidence, the BTA will rely on in making its decision. The presiding officer is responsible for controlling all aspects of the hearing to ensure the parties receive a fair hearing. The hearing will be digitally recorded to provide an accurate record.

Q: May I pursue a settlement after my appeal has been filed?

A: Yes, a settlement can be pursued any time prior to the BTA issuing a final decision and order. To become effective, a settlement agreement must be submitted to, and approved by, the BTA. A settlement agreement must be signed by both parties, or their qualified representatives, and needs to include the relevant terms of the agreement. A [settlement form](#) is available at the BTA's website, or the parties may draft their own.

Q: Do I need to re-submit exhibits or information I provided at my prior hearing?

A: Yes, any information the parties would like the BTA to consider should be provided at the BTA hearing, regardless if the same information was a part of a prior proceeding before the County Board of Equalization. Hearings before the BTA are *de novo*, which in simple terms means everything starts "fresh". Likewise, any information included in the materials submitted when filing the appeal should be re-introduced at the BTA hearing.

Q: How long will it take to receive my decision?

A: The time it takes to receive a decision from the BTA can vary from a few weeks to a couple months. The BTA is required by law to issue property tax assessment and exemption decisions by May 1st.

Q: Can I get information from the opposing party before the hearing?

A: Yes. The formal process is called discovery. There are specific time limits and other standards for filing a discovery request, which can be found in the BTA's [administrative rules](#). Formal discovery must be requested in writing and granted by the BTA. Informal communication between the parties is permitted at any time, however, the opposing party is not required to participate or provide information during this informal process.

Q: Who will be at the hearing? Is it public?

A: Each party is present, as is the presiding officer from the BTA. Typically, there are 3 to 5 total people at the hearing. Almost all hearings are open to the public.

Q: Where will the hearing be held?

A: Appeals from the County Board of Equalization are normally heard in the county where the appealed property is located, often at the courthouse. Hearings for Ada County appeals are normally held at the BTA's office in Boise.

Q: If I receive a reduction in value from the County Board of Equalization, and appeal to the BTA for a further reduction, do I risk losing the reduction already received?

A: Yes, the BTA is not bound by the decision of the County Board of Equalization. The BTA has jurisdiction over the entire assessment, even if only one part is being challenged. Depending on the facts of the particular case, the BTA may raise, lower, or leave unchanged the values previously assigned to the land or improvements.

Q: Can the county assessor appeal a decision of the County Board of Equalization?

A: Yes, pursuant to [Idaho Code Section 63-511](#), the County Assessor is permitted to appeal a decision of the County Board of Equalization. The same filing requirements apply, including appeal deadlines, contents of the notice of appeal, and filing the appeal with the County Clerk/Auditor.

Q: Where can I get more information to assist with my appeal?

A: Depending on the type of appeal, there are multiple sources for obtaining helpful information. Information regarding comparable sales might be obtainable from local realtors, brokers, appraisers, or other real estate professionals. Sources of information concerning tax issues include the Idaho State Tax Commission, an attorney, and the tax statutes provided in [Title 63 of the Idaho Code](#). Parties may also contact the BTA.

Q: Can I appeal my BTA decision?

A: Yes, a final decision of the BTA may be appealed to district court. Certain filing requirements and time limits apply, as provided in [Idaho Code Section 63-3812](#) and the Idaho Rules of Civil Procedure ([Rule 84](#)).

CONCLUSION

It is hoped the material provided here is helpful to the reader in explaining and navigating the appeal process of the BTA. For matters not included in these materials, or any other questions regarding the BTA, please feel free to contact us at 208-334-3354.

The Idaho Board of Tax Appeals is committed to providing convenient, equitable, and independent determinations of disputed tax matters. We are always looking for ways to improve the services and the overall experience for those appearing before the BTA. In this regard, the BTA welcomes feedback and suggestions for improvement from participants.

If you would like to comment on an aspect of the BTA's service, or your particular experience with the BTA, you are encouraged to visit the [Feedback](https://bta.idaho.gov) section on our website at bta.idaho.gov. Alternatively, written comments can be mailed to the BTA at 3380 Americana Terrace, Suite 110, Boise, ID 83706.